ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Customs Reference Application No. 1561 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For order on office objection No.11.
2. For hearing of main case.

04.11.2026

Ms. Dil Khurram Shaeen, advocate for the applicant.
Mr. Faheem Raza Khuhro, advocate for the applicant.

Impugned judgment records as follows:-

> "9. The learned Collector (Adjudication-1) has committed error and was not justified to vacate Show Cause Notice No. Coll. Adj-I/117/2019-20 dated 31.10.2019. In view of above, circumstances and threshold the evidence which were produced by the parties and case law, it is, concluded that the vehicle having tampered chassis (welded and replaced) was brought into the country through unauthorized routes and no duty and taxes were paid. The vehicle with tampered chassis cannot be allowed to ply on road which can conveniently be used in the anti state activities as well consequently, the appeal is allowed and the impugned Order-in-Original No.515/2019-20 dated 05.12.2019, passed by the learned Collector of Customs (Adjudication-I) is hereby set aside with no order as to cost."

The only question that arises is whether a vehicle with tampered chassis number etc. could be released. Learned counsel for the respondent states that the issue has already been settled by the Supreme Court in a recent judgment in the case of *Abdul Karim* reported as 2025 SCMR 969, therefore, in mutatis mutandis application thereof, question be answered in favour of the respondent department and reference be dismissed. Learned counsel for the applicant articulates no cavil to the aforesaid. Order accordingly.

A copy of this order may be sent under the seal of this Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(10) of the Customs Act, 1969.

Judge

Judge

Ayaz p.s.